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Executive Board

Compendium of decisions adopted by the Executive Board in 2011

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First regular session

2011/1
Annual report to the Economic and Social Council

The Executive Board

1. *Commends* the progress made in the contributions of UNICEF to the implementation of General Assembly resolution 62/208 of 19 December 2007 on the triennial comprehensive policy review of operational activities for development of the United Nations system;

2. *Requests* UNICEF to include in future reports recommendations to further improve the implementation of the triennial comprehensive policy review;

3. *Decides* to transmit the present report (E/2011/6-E/ICEF/2011/3) to the Economic and Social Council, along with a summary of the comments and guidance provided by delegations at the present session.

First regular session
11 February 2011

2011/2
Draft common country programme document for the United Republic of Tanzania

The Executive Board

Approves the aggregate indicative budget for the common country programme document for the United Republic of Tanzania, covering the period from July 2011 to June 2015, in the following amounts: $74,692,000 from regular resources, subject to the availability of funds, and $73,308,000 from other resources, subject to the availability of specific-purpose contributions.

First regular session
11 February 2011

2011/3
Oral report on the knowledge management and research functions of UNICEF

The Executive Board

1. *Takes note* of the oral report on the knowledge management and research functions of UNICEF and welcomes the additional information subsequently provided on the issue;

2. *Reiterates* the findings of the organizational review report in 2007 which, inter alia, stressed the importance of linking the research agenda to the core organizational priorities, as well as of capturing, packaging and sharing knowledge across the organization;

3. *Recalls* its decision 2008/2, through which the establishment of an Office of Research was approved;

4. *Welcomes* the appointment of the Director of the Office of Research, based in Florence, Italy;

5. *Requests* that UNICEF submit for information to the Executive Board, at its first regular session of 2012, a strategic integrated framework for research and knowledge management as well as clear mechanisms for setting research priorities;

6. *Stresses* the importance of research and knowledge management and their direct links to strategic decisions, and requests that UNICEF also inform the Executive Board at its first regular session of 2012 on concrete steps taken to improve knowledge management at headquarters and in the field;

7. *Requests* that UNICEF in 2011 organize informal consultations to keep the Executive Board informed on organizational arrangements made within UNICEF to improve and organize the research function.

First regular session
11 February 2011

2011/4
UNICEF financial report and audited financial statements for the biennium ended 31 December 2009 and Report of the Board of Auditors

The Executive Board

1. *Takes note* of the report of the Board of Auditors (A/65/5/Add.2) and the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors on the financial statements of the United Nations funds and programmes for the financial period ended 31 December 2009 (A/65/296/Add.1);

2. *Welcomes* the unmodified opinion of the Board of Auditors on the UNICEF financial statements;

3. *Notes* that 12 recommendations of the Board of Auditors for the biennium ended 2007 are yet to be fully implemented;

4. *Takes note* of the recommendations of the Board of Auditors for the biennium ended 31 December 2009;

5. *Requests* the Executive Director of UNICEF to build on progress achieved and to continue to implement the recommendations of the Board of Auditors in a timely way, and requests UNICEF to provide the Executive Board with a report at its second regular session of 2011, including an overview of the strategic implications of the recommendations for the management and strategy of UNICEF, as well as an update on the implementation of the main recommendations;

6. *Expresses concern* regarding the Board of Auditors findings that a high number of posts remain vacant, and calls upon UNICEF to address this issue accordingly and to brief the Executive Board on challenges faced and progress made by the first regular session of 2012;

7. *Notes* the progress made in addressing the level of cash balance related to regular resources, and requests UNICEF to provide detailed information at the second regular session of 2011 of the Executive Board on the level of unspent funds, including on reasons why funds are unspent, on the cash balance policy of UNICEF and on steps taken to ensure a more appropriate level of liquidity;

8. *Calls upon* UNICEF to develop guidelines, targets and indicators to promote greater efficiency in country offices, including the reduction of administrative costs;

9. *Recommends* that UNICEF amend its Financial Regulations to ensure that, under the accounting treatment in relation to cash transfers, such transfers provided in advance to the implementing partners are accounted for as advances and are recognized as programme expenditure only when the appropriate financial liquidation reports have been received, and looks forward to receiving the revised Financial Regulations for approval at the second regular session of 2011;

10. *Takes note* of the steps taken by UNICEF since 2003 to fund the end-of-service liabilities and welcomes the decision of UNICEF to disclose the end-of-service liabilities in its financial statements as of 1 January 2012, with the introduction of International Public Sector Accounting Standards;

11. *Takes note with appreciation* of the steps taken by the Executive Director to work with the United Nations Development Programme, the United Nations Population Fund and other funds, programmes and specialized agencies of the United Nations to attain best management practices and to improve the comparability of financial reporting through the adoption of the International Public Sector Accounting Standards, and requests to continue to be informed on the progress of this work.

First regular session
11 February 2011

2011/5
Private Fundraising: 2011 workplan and proposed budget

A. Private Fundraising and Partnerships budgeted expenditures for 2011 season

The Executive Board

1. *Approves* for the fiscal year 2011 (1 January to 31 December) budgeted expenditures of $153.9 million, as detailed in the table below and summarized in table 2 and column II of table 5 to document E/ICEF/2011/AB/L.1:

(In millions of United States dollars)

Country office expenses — sales	5.7
Cost of goods and inventory overhead	15.2
Investment funds	42.0
Direct expenses (excluding cost of goods)	33.1
Indirect expenses	57.9
Total expenditures, consolidated	**153.9**

2. *Authorizes* UNICEF

(a) To incur expenditures, as summarized in column II of table 5 to document E/ICEF/2011/AB/L.1, and to increase expenditures, up to the level indicated in column III of the same table, should the apparent proceeds from

fund-raising or cards and gifts sales increase to the levels indicated in column III; and accordingly, to reduce expenditures below the level indicated in column II, to the extent necessary, should the net proceeds decrease;

(b) To redeploy resources between the various budget lines (as detailed in paragraph 1 above), up to a maximum of 10 per cent of the amounts approved;

(c) To spend an additional amount between Executive Board sessions, when necessary, up to the amount caused by currency fluctuations, to implement the 2011 approved workplan.

B. Budgeted income for the 2011 season

The Executive Board

Notes that for the period 1 January to 31 December 2011, Private Fundraising and Partnerships net proceeds are budgeted at $993.6 million, as shown in column II of table 5 in document E/ICEF/2011/AB/L.1.

C. Policy issues

The Executive Board

1. *Renews* investment funds, with $42 million established for 2011;

2. *Authorizes* UNICEF to incur expenditures in the 2011 fiscal period related to the cost of goods and inventory overhead (production and purchase of raw materials, cards and other products) for the 2012 fiscal year, up to $15.8 million, as indicated in the Private Fundraising and Partnerships Strategic Plan 2011-2013 financial projections (table 4 of document E/ICEF/2011/AB/L.1);

3. *Approves* an interim one-month allocation for January 2011 in the amount of $15.4 million, to be absorbed in the annual Private Fundraising and Partnerships budget for 2011.

First regular session
11 February 2011

2011/6
Road map to an integrated budget: cost classification and results-based budgeting — Joint informal note of UNDP, UNFPA and UNICEF for information

The Executive Board

1. *Takes note* of the joint informal note of UNDP, UNFPA and UNICEF on the road map to an integrated budget: cost classification and results-based budgeting, prepared in response to decision 2010/32 of the Executive Board of UNDP and of UNFPA and decision 2010/20 of the Executive Board of UNICEF, containing:

(a) information on differences in the categorization of costs into cost classifications;

(b) an informal mock-up illustrating the format of key budget tables and accompanying explanations;

2. *Acknowledges* that the additional information presented should ensure comprehensive and transparent linkages to the institutional and management results frameworks of the respective strategic plans of UNDP, UNFPA and UNICEF;

3. *Endorses* the results-based budgeting approach contained in the joint informal note mentioned in paragraph 1, above;

4. *Notes* that in the medium-term strategic plan of UNICEF, the management results framework is currently addressed through Key Performance Indicators, and in order to fully harmonize the approach of UNICEF with that of UNDP and UNFPA, requests UNICEF to translate its relevant Key Performance Indicators in the updated results matrix (E/ICEF/2010/10) into high-level, strategic outputs to be reflected in the 2012-2013 budget document as an interim measure until UNICEF presents its 2014-2017 strategic plan accompanied by the integrated budget applying the endorsed results-based budgeting model;

5. *Notes* the efforts made by UNICEF to strengthen its results frameworks and encourages UNICEF, in the implementation of the results-based budgeting approach, to continue to improve the indicators to be 'specific, measurable, attainable, relevant and time-bound', and to link resources and expected results in a more explicit manner;

6. *Requests* UNICEF to prepare and present its 2012-2013 budget document in line with the format of the key budget tables and accompanying explanations presented in the joint informal note mentioned in paragraph 1, above, including the results of the joint review of the impact of cost definitions and classifications of activities on cost recovery;

7. *Emphasizes* the need for regular consultations with the Executive Board, in preparation for the biennial support budget, 2012-2013, and for the integrated budget for 2014 and beyond.

First regular session
11 February 2011

Annual session

2011/7
Report of the Office of Ethics

The Executive Board

1. *Takes note* of the report of the Office of Ethics of UNICEF (E/ICEF/2011/11);

2. *Recognizes* that the ethics office contributes to fostering a culture of ethics, integrity and accountability in the organization, and, in this regard, notes with appreciation the efforts of the ethics office in providing advice, guidance, protection from retaliation, review of financial disclosure statements, and training to the organization and staff;

3. *Encourages* the management of UNICEF to further strengthen the functions of its ethics office in its organization, and to provide sufficient resources for the ethics office to carry out its programme of work;

4. *Looks forward* to the consideration of future annual reports of the ethics office of UNICEF, pursuant to Executive Board decision 2010/18, particularly recommendations to management that will strengthen the organizational culture of integrity and compliance.

Annual session
23 June 2011

2011/8
Draft country and common country programme documents

The Executive Board

Approves the aggregate indicative budget for the following country and common country programmes of cooperation:

Region/country	*Period*	*Regular resources*	*Other resources*	*Document E/ICEF/2011/*
Central and Eastern Europe and the Commonwealth of Independent States				
Albania	2012-2016	3 750 000	27 000 000	DCCP-ALB/1
Croatia	2012-2016	—	13 436 000	P/L.1
Kyrgyzstan	2012-2016	4 600 000	25 000 000	P/L.2
Montenegro	2012-2016	3 750 000	8 000 000	P/L.3 and Corr.1
Ukraine	2012-2016	4 075 000	18 000 000	P/L.4
East Asia and the Pacific				
Lao People's Democratic Republic	2012-2015	7 860 000	51 688 000	P/L.5
Mongolia	2012-2016	3 750 000	15 250 000	P/L.6
Philippines	2012-2016	15 495 000	70 000 000	P/L.7
Eastern and Southern Africa				
Ethiopia	2012-2015	160 212 000	286 985 000	P/L.8
Zimbabwe	2012-2015	19 004 000	320 724 000	P/L.9 and Corr.1
Middle East and North Africa				
Morocco	2012-2016	6 045 000	26 000 000	P/L.10
Oman	2012-2015	—	4 400 000	P/L.11
South Asia				
Bangladesh	2012-2016	112 410 000	333 000 000	P/L.14
The Americas and the Caribbean				
Chile	2012-2016	3 750 000	8 000 000	P/L.15
Eastern Caribbean — multi-country programme (Anguilla, Antigua and Barbuda, Barbados, British Virgin Islands, Dominica, Grenada, Montserrat, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Trinidad and Tobago, Turks and Caicos Islands)	2012-2016	16 000 000	15 000 000	P/L.16
El Salvador	2012-2015	3 000 000	8 500 000	P/L.17
Honduras	2012-2016	3 750 000	10 000 000	P/L.19

Region/country	Period	Regular resources	Other resources	Document E/ICEF/2011
Jamaica	2012-2016	3 750 000	10 100 000	P/L.29
West and Central Africa				
Central African Republic	2012-2016	19 315 000	60 000 000	P/L.21
Chad	2012-2016	56 585 000	95 000 000	P/L.22
Gabon	2012-2016	3 750 000	8 000 000	P/L.23
Gambia	2012-2016	5 355 000	15 000 000	P/L.24
Ghana	2012-2016	43 055 000	140 000 000	P/L.25
Mauritania	2012-2016	9 020 000	53 475 000	P/L.26
Sao Tome and Principe	2012-2016	3 750 000	2 500 000	P/L.27
Senegal	2012-2016	26 730 000	50 000 000	P/L.28

Annual session
23 June 2011

2011/9
Extensions of ongoing country programmes

The Executive Board

1. *Takes note* of the one-year extensions of the country programmes approved by the Executive Director, as indicated in table 1 to document E/ICEF/2011/P/L.29, for Belize, Bhutan, Guinea, Haiti, Madagascar, Republic of Moldova and Tunisia;

2. *Approves* the two-year extension for Paraguay and the second one-year extension for South Africa, as presented in table 2 to document E/ICEF/2011/P/L.29.

Annual session
23 June 2011

2011/10
Least developed countries

The Executive Board

1. *Welcomes* the endorsement of the Istanbul Declaration (A/CONF.219/L.1) and the Programme of Action for the Least Developed Countries for the Decade 2011-2020 (A/CONF.219/3/Rev.1), hereinafter referred to as the Istanbul Programme of Action, by the General Assembly in its resolution 65/280 of 17 June 2011;

2. *Recalls* the fundamental characteristics of the operational activities of the United Nations as contained in General Assembly resolution 62/208 of 19 December 2007;

3. *Notes* the strong support given by UNICEF to the least developed countries;

4. *Stresses* the need for UNICEF to give special attention to the implementation of the Istanbul Programme of Action in its support of the least developed countries and in accordance with its mandate;

5. *Invites* the Executive Director to integrate, in close cooperation with the chair of the United Nations Development Group, the implementation of the Istanbul Programme of Action in the programme of UNICEF, as called for in the Istanbul Programme of Action, paragraph 153, and in General Assembly resolution 65/280, paragraph 2, and to report on its implementation as part of the annual report of the Executive Director.

Annual session
23 June 2011

2011/11
Election of the Bureau of the Executive Board

The Executive Board,

Recalling its Rules of Procedure and underlining the importance of their observance,

1. *Encourages* regional groups to recommend candidates for the Bureau of the Executive Board during the second regular session of 2011;

2. *Encourages* the Bureau to invite the recommended candidates mentioned in paragraph 1, above, to participate as observers in the monthly meetings of the Bureau in order to become better informed about the ongoing work and better prepared to execute their future functions in the Bureau;

3. *Decides* to convene in early January of each year, starting in 2012, the first meeting of its subsequent first regular session for the sole purpose of electing a new President and other members of the Bureau, in accordance with rule 11 of the Rules of Procedure;

4. *Requests* the Secretariat to ensure that the scheduling and organization of this additional meeting is done in consultation with the Department for General Assembly and Conference Management to ensure that conference services are provided within the existing entitlement of the Executive Board of UNICEF.

Annual session
23 June 2011

2011/12
Annual report of the Executive Director: progress and achievements against the medium-term strategic plan, 2006-2013

The Executive Board

1. *Takes note* of the annual report of the Executive Director of UNICEF on progress and achievements against the medium-term strategic plan, 2006-2013 (E/ICEF/2011/9), and its companion document, and acknowledges the significant results achieved in 2010;

2. *Reiterates* the need for UNICEF to continue to improve its results-oriented reporting to the Executive Board, including better, more systematic results reporting at an organizational level, demonstrating the contributions to national results, as set out in national priorities, and in this regard takes note, with appreciation, of the refocus on the equity approach, which could contribute to this end;

3. *Welcomes* the ongoing efforts to enhance results-based management, and in this regard, requests UNICEF, when preparing the medium-term strategic plan for 2014-2017, to continue to develop a robust results framework that demonstrate a complete results chain, with expected results at all levels, and looks forward to regular consultations with the members of the Executive Board on methodology, including on measurable indicators, the format and results management and reporting on the UNICEF medium-term strategic plan for 2014-2017;

4. *Requests* UNICEF to present, at the first regular session of 2012, for approval by the Executive Board, a "road map" towards the medium-term strategic plan for 2014-2017, including the results-based management framework and indications of how this work relates to the integrated budget of UNICEF;

5. *Encourages* the Executive Director of UNICEF to continue to seek efficiencies by exercising budgetary discipline in the elaboration of the organization's draft biennial institutional budget for 2012-2013, while recognizing the need for adequate resources to implement the strategic plan;

6. *Requests* UNICEF, in future annual reports of the Executive Director, to introduce lessons learned and recommendations for future strategies of the organization, and to include descriptions of challenges and concrete steps taken to address them;

7. *Urges* UNICEF to continue to support the efforts of the Governments and other national partners to protect children from violence, abuse and exploitation, and encourages the sharing of information in this regard;

8. *Acknowledges* the importance of reporting on gender equality results in all focus areas, as well as, with reference to Executive Board decision 2010/21, on human resources management, including recruitment that takes into consideration the necessity of securing the highest standards of efficiency, competence and integrity, while paying due regard to recruiting on as wide a geographical basis as possible in accordance with Article 101, paragraph 3, of the Charter of the United Nations, and reiterates the request to comprehensively integrate the results in these issues in the annual report of the Executive Director.

Annual session
23 June 2011

2011/13
Report on the progress of gender equality work in UNICEF

The Executive Board

1. *Reaffirms* gender equality as one of the cross-cutting strategies of the medium-term strategic plan of UNICEF;

2. *Takes note with appreciation* the report on the progress of gender equality work in UNICEF (E/ICEF/2011/10) and the steps taken to improve work on gender equality;

3. *Takes note* of the internal monitoring framework of UNICEF to measure progress in implementation of the gender equality policy in the work of UNICEF, and encourages UNICEF to integrate gender equality into programme processes, and emphasizes the need to ensure adequate financial and human resources for gender equality and empowerment of women, and requests UNICEF to present to the Executive Board information on the initial use of the gender equality marker in the report on the progress of gender equality work in UNICEF;

4. *Urges* UNICEF to make further improvements towards contributing to the achievement of gender equality results, and to report on the results of the contributions of UNICEF to improved gender equality in the context of the medium-term strategic plan;

5. *Takes note* of the independent review of the attention given to gender equality analysis and results of the work of UNICEF in country programme documents, and in this regard, requests UNICEF to continue to make improvements, including through, inter alia, appropriate quality assurance processes and gender equality expertise;

6. *Recommends* the strengthening of institutional accountability mechanisms, including, inter alia, management accountability for gender equality results, quality assurance throughout the planning and programming cycle, allocation of human and financial resources, access to appropriate gender equality expertise, including the use of local experts, and sex-disaggregated reporting on results;

7. *Urges* UNICEF to continue the improvement in staff capacity for gender analysis and the development of gender equality results and indicators across the programming areas of UNICEF, including the deployment of qualified specialists to provide leadership, guidance and expertise at country and regional levels;

8. *Urges* UNICEF to continue efforts by senior management to improve the integration of gender equality analysis and results in programming and policy at headquarters, regional and country levels, and also to improve targeted action;

9. *Requests* UNICEF to work closely with the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women), working as part of the United Nations country team, to advance gender equality and the empowerment of women on the basis of complementary and synergetic relationships in order to help to achieve national priorities and targets in the field of gender equality and the empowerment of women;

10. *Requests* UNICEF to continue to report on the progress of its gender equality work, in line with the strategic priority action plan for gender equality, during the annual session of the Executive Board, while taking into account the provisions of Executive Board decisions.

Annual session
23 June 2011

Second regular session

2011/14
Proposed programme of work for Executive Board sessions in 2012

The Executive Board

1. *Adopts* the programme of work for Executive Board sessions in 2012 as a flexible framework subject to revisions as appropriate in the course of the year.

First regular session 7-10 February 2012	Annual session 11-15 June 2012	Second regular session 10-13 September 2012
Organizational and procedural matters Election of the President and Vice-Presidents of the Executive Board *(A)*	**Organizational and procedural matters**	**Organizational and procedural matters** Proposed programme of work for Executive Board sessions in 2013 *(A)*
Programme and policy matters Annual report to the Economic and Social Council* *(A)* Programme cooperation: Adoption of revised country programme documents *(A)* Oral report on UNICEF follow-up to recommendations and decisions of the UNAIDS Programme Coordinating Board meetings Strategic integrated framework for research and knowledge management (2011/3) *(I)* Road map towards the medium-term strategic plan for 2014-2017 (2011/12) *(A)* Thematic discussion on results and lessons learned in the medium-term strategic plan focus area 3: HIV/AIDS and children	**Programme and policy matters** In depth review of MTSP: Annual report of the Executive Director: progress and achievements against the medium-term strategic plan** (2009/7, 2010/6, 2011/12) *(A)* Report on the progress of gender equality work in UNICEF (2009/3, 2011/13) *(D)* Programme cooperation: Draft country programme documents (approx. 33)*** *(A)* Extensions of ongoing country programmes (2009/11) *(A)* Report of the Office of Ethics (2010/18) *(I)* Thematic discussion on results and lessons learned in the medium-term strategic plan focus area 5: Policy advocacy and partnerships for children's rights	**Programme and policy matters** Programme cooperation: Adoption of revised country programme documents *(A)* Draft country programme documents*** *(A)* Regional summaries of midterm reviews of country programmes *(D)* Recommendation for approval of additional regular resources for approved country programmes *(A)* Report on the implementation of the strategic framework for partnerships and collaborative relationships (2009/9) *(D)* Report on the implementation of the "modified system for allocation of regular resources for programmes" approved by the Executive Board in 1997 (2008/15) *(D)*

Evaluation and audit matters	**Evaluation and audit matters** Report on the evaluation function and major evaluations (2008/4) *(A)* Office of Internal Audit 2011 annual report to the Executive Board**** (1997/28) *(A)*	**Evaluation and audit matters**
First regular session **7-10 February 2012**	**Annual session** **11-15 June 2012**	**Second regular session** **10-13 September 2012**
Resource, financial and budgetary matters Private fundraising: 2012 workplan and proposed budget *(A)* Oral briefing on challenges and progress in addressing the issue of high vacancy rates (2011/4) Pledging event Update on the implementation of the International Public Sector Accounting Standards *(D)*	**Resource, financial and budgetary matters** Steps taken and progress achieved towards an integrated budget: joint report of UNDP, UNFPA and UNICEF *(A)*	**Resource, financial and budgetary matters** Medium-term strategic plan: planned financial estimates for the period 2011-2015 *(A)* Private fundraising: financial report and statements for the year ended 31 December 2011 *(D)*
Other matters	**Other matters** Address by the Chairperson of the UNICEF Global Staff Association Reports of the field visits of the Executive Board *(I)*	**Other matters**

* The relevant reports of the Joint Inspection Unit will also be considered under this agenda item.

** A separate Data Companion is available under this agenda item.

*** The consolidated results and performance data for the previous programme cycle of each draft country programme document are posted on the UNICEF Executive Board website with the draft country programme documents (decision 2008/17); the number of countries that will opt to present a common country programme document in 2012 is not known yet.

**** The management response to the annual report of the Office of Internal Audit for 2011 will also be considered under this agenda item (decision 2009/19).

The Executive Board considers four types of agenda items:

(i) *For action (A)*: The Executive Board is expected to discuss and to adopt a decision under the agenda item. The secretariat prepares official documentation and a draft decision for consideration by the Executive Board;

(ii) *For discussion (D)*: The Executive Board is expected to discuss the official documentation prepared by the secretariat. The secretariat does not prepare a draft decision, but the Executive Board may opt to take a decision under the agenda item;

(iii) *For information (I)*: The secretariat prepares documentation for information at the request of the Executive Board;

(iv) *Oral reports*: Oral reports are presented at the request of the Executive Board. They are accompanied by short, informal background documents.

Second regular session
15 September 2011

2011/15
Draft country and common country programme documents

The Executive Board

Approves the aggregate indicative budget for the following country and common country programmes of cooperation:

Region/country	Period	Regular resources	Other resources	Document E/ICEF/2011/ DP/FPA/OPS/ICEF
Eastern and Southern Africa				
Malawi	2012-2016	46 950 000	215 000 000	P/L.36
Mozambique	2012-2015	64 036 000	164 000 000	P/L.37
East Asia and the Pacific				
Papua New Guinea	2012-2015	4 272 000	37 340 000	DCCP/2011/PNG/1
Thailand	2012-2016	4 165 000	66 600 000	P/L.45
Viet Nam	2012-2016	18 050 000	62 000 000	DCCP/2011/VNM/1
Middle East and North Africa				
Algeria	2012-2014	2 772 000	2 500 000	P/L.38
Islamic Republic of Iran	2012-2016	7 210 000	15 000 000	P/L.39
Yemen	2012-2015	28 612 000	41 900 000	P/L.13
The Americas and the Caribbean				
Brazil	2012-2016	3 750,000	90 250 000	P/L.40
Dominican Republic	2012-2016	3 750 000	10 000 000	P/L.41
Guyana and Suriname	2012-2016	7 500 000	20 000 000	P/L.42
Republic of Panama	2012-2015	3 000 000	4 700 000	P/L.43
Peru	2012-2016	3 750 000	43 400 000	P/L.44
West and Central Africa				
Cape Verde	2012-2016	3 750 000	2 000 000	DCCP/2011/CPV/1

Second regular session
15 September 2011

2011/16
Country programme document for the Republic of South Sudan

The Executive Board,

Recalling its decisions 2002/4, 2006/19 and 2008/17 on the country programme approval process,

1. *Welcomes* the Republic of South Sudan as a new programme country for UNICEF;

2. *Notes* the request of South Sudan to present, on an exceptional basis, the country programme document to the UNICEF Executive Board at its first regular session of 2012;

3. *Decides* that the draft country programme document for South Sudan will be discussed at an informal consultation of the Executive Board, which will take place prior to the first regular session of 2012;

4. *Decides* to review and consider for approval, on an exceptional basis, the country programme document for South Sudan at the first regular session of 2012.

Second regular session
15 September 2011

2011/17

Advocacy, programme development and intercountry programmes

The Executive Board

Decides

(a) To approve a regular resources programme budget of $31,600,000 for advocacy and programme development during the 2012-2013 biennium for headquarters and regional offices, as per the following details:

(In thousands of United States dollars)

Headquarters	
Programmes	4 400
Policy and Practice	3 650
Office of Emergency Programmes	1 050
Communication	7 900
Evaluation Office	2 200
Public Affiances and Resource Mobilization Office	
(New York, Brussels and Tokyo)	100
Private Fundraising and Partnerships	
(Geneva and New York)	600
Executive Office	600
Office of Research	1 800
Supply	1 000
Subtotal	**23 300**
Regional offices	
Eastern and Southern Africa	1 500
West and Central Africa	1 500
Americas and the Caribbean	950
East Asia and the Pacific	950
South Asia	950
Regional offices	
Middle East and North Africa	950

Central and Eastern Europe and the Commonwealth of Independent States	1 500
Subtotal	**8 300**
Total	**31 600**

(b) That a programme budget ceiling of $633,910,000 in other resources is approved for the 2012-2013 biennium, subject to the availability of specific-purpose contributions, as follows:

(In thousands of United States dollars)

Headquarters	278 600
Regional offices	155 310
Intercountry programmes	200 000
Total	**633 910**

(c) If necessary, other resources in excess of indicated amounts for specific programme areas and regions can be received, provided that the total amount of funds received is within the approved limit.

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2011/18

Recommendation for approval of additional regular resources for approved country programmes

The Executive Board

1. *Approves* a total of $117,982,062 in indicative additional regular resources for the approved country programmes, as outlined in tables 1 and 2 below;

2. *Recalls* that the UNICEF Executive Board approves a four-year framework of income and expenditure submissions to the Executive Board from regular resources on an annual basis, and that this financial framework provides the basis for determining the ceiling of regular resources of country programmes;

3. *Also recalls* that allocations of regular resources to country programmes are managed through the modified system for allocation revised by the Executive Board in 2008 in its decision 2008/15, and that the allocation is made on an annual basis for all approved country programmes;

4. *Notes* that since 2009, the annual planning levels for regular resources allocation for approved country programmes are posted on the UNICEF Executive Board website;

5. *Decides* to delegate authority to approve the increase of indicative regular resources for approved country programmes in the future to the Executive Director and to request the Executive Director to inform the Executive Board on an annual basis.

Table 1
2011 additional regular resources for ongoing programmes
(In United States dollars)

Recipient country	*Approved programme duration*	*2011 planning level* (A)	*2011 available RR ceiling* (B)	*2011 additional RR to be approved* (A-B)
Central African Republic	2007-2011	3 863 000	3 851 107	11 893
India	2008-2012	42 688 000	42 184 000	504 000
Philippines	2005-2011	3 099 000	3 053 000	46 000
Total				**561 893**

Table 2
2012 indicative additional regular resources for ongoing programmes
(In United States dollars)

*Country programme**	*Approved programme duration*	*2012 indicative planning level** (A)	*2012 estimate of available RR ceiling* (B)	*2012 indicative additional RR to be approved* (A-B)
Bolivia (Plurinational State of)	2008-2012	1 352 000	1 185 000	167 000
Cameroon	2008-2012	6 365 000	6 171 000	194 000
Comoros	2008-2012	750 000	722 000	28 000
Costa Rica	2008-2012	750 000	150 000	600 000
Côte d'Ivoire	2009-2013	8 303 000	6 231 000	2 072 000
Cuba	2008-2012	750 000	310 000	440 000
Eritrea	2007-2012	1 963 000	0	1 963 000
Egypt	2007-2012	3 013 000	0	3 013 000
India	2008-2012	42 688 000	0	42 688 000
Jordan	2008-2012	750 000	451 000	299 000
Kenya	2009-2013	11 226 000	7 812 500	3 413 500
Mali	2008-2012	12 849 000	9 137 000	3 712 000
Mexico	2008-2012	750 000	290 000	460 000
Nigeria	2009-2012	50 987 000	4 402 007	46 584 993
Pakistan	2009-2012	18 148 000	17 610 000	538 000
Paraguay	2007-2013	750,000	25,000	725 000
Rwanda	2008-2012	9 450 000	3 150 000	6 300 000
South Africa	2007-2012	972,000	23,823	948 177
Sudan	2009-2012	10 345 000	8 492 382	1 852 618
Syrian Arab Republic	2007-2012	810,000	552,119	257 881
Togo	2008-2012	3 426 000	2 562 000	864 000

Country programme*	Approved programme duration	2012 indicative planning level* (A)	2012 estimate of available RR ceiling (B)	2012 indicative additional RR to be approved (A-B)
Venezuela (Bolivarian Republic of)	2009-2013	750 000	450 000	300 000
Total				**117 420 169**

* Actual levels will depend on overall global level of regular resources available for allocation to country programmes.

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2011/19
Extensions of ongoing country programmes

The Executive Board

Takes note of the one-year extensions of the country programmes approved by the Executive Director, as indicated in the table to document E/ICEF/2011/P/L.48, for Egypt and the Syrian Arab Republic.

Second regular session
15 September 2011

2011/20
Annual report on the evaluation function and major evaluations in UNICEF

The Executive Board

1. *Takes note* of the annual report on the evaluation function and major evaluations in UNICEF (E/ICEF/2011/15);

2. *Reaffirms* the central role played by the evaluation function in UNICEF and the importance of the principles set out in its Evaluation Policy (E/ICEF/2008/4);

3. *Welcomes* the evidence presented in the report of continued strengthening of the evaluation function, especially at the decentralized level, which contributes towards ensuring accountability, transparency, effectiveness and further improvement in the work of UNICEF, and encourages UNICEF to continue its efforts in this regard;

4. *Takes note* of the introduction of key performance indicators tracking the effectiveness of the evaluation system;

5. *Welcomes* the thematic presentation of recent evaluation results in basic education and gender equality in the annual report and encourages UNICEF to provide, in future annual reports, analysis of findings and recommendations for policy development and programming, including an analysis of cross-cutting issues, as relevant;

6. *Encourages* UNICEF to further strengthen the link between evaluation and research functions;

7. *Encourages* UNICEF to:

(a) Sustain its engagement on evaluation within the United Nations system and more widely within the field of international development, including evaluation of the response to humanitarian crises, with a view to strengthening accountability, transparency, coherence, effectiveness, learning and improved programme delivery;

(b) Sustain efforts to further strengthen the evaluation skills, capacities and systems of national partners, giving increased attention to South-South learning;

8. *Recalling* Executive Board decision 2008/4, requests UNICEF to:

(a) Ensure that management responses are prepared to address all evaluation recommendations, and to ensure implementation of agreed actions set out in such management responses;

(b) Report on progress in the implementation of management responses, including, inter alia, on how management responses improve the ability of country and regional offices to report, more transparently and systematically, to partners and host governments on programme finances, activities and results;

(c) Ensure that relevant evaluation results are systematically considered and used in preparing key policies, strategies and programmes;

9. *Requests* UNICEF to prepare a succinct management response to the thematic analysis section of future annual reports of the Evaluation Office;

10. *Requests* a dialogue with UNICEF on how to further strengthen the independence of the Evaluation Office, including through the integrated budget 2014-2015.

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2011/21
Annual report on internal audit activities

The Executive Board

1. *Takes note* of the Office of Internal Audit 2010 annual report to the Executive Board (E/ICEF/2011/AB/L.9), the UNICEF Audit Advisory Committee 2010 annual report to the Executive Director, and the UNICEF management response to the annual report of the Office of Internal Audit for 2010 (E/ICEF/2011/AB/L.10);

2. *Welcomes* the focus on risk-based audit planning;

3. *Appreciates* the detailed information on the investigation function in the annual report and encourages the Office of Internal Audit to continue such reporting in future annual reports;

4. *Requests* the Office of Internal Audit to include information in future annual reports comparing the overall conclusions of completed audits of the organizational units, processes, systems and thematic areas of UNICEF, as appropriate;

5. *Expresses its support* for strengthening the capacity of the Office of Internal Audit and requests management to ensure adequate and timely staffing;

6. *Notes with appreciation* the establishment and roll-out of enterprise risk management across UNICEF and requests that UNICEF management continue strengthening controls and mitigation strategies in country offices with high risk;

7. *Recalls* section ii of its decision 2009/8 on internal audit and oversight, regarding disclosure of internal audit reports;

8. *Acknowledges* the information and assurance needs of non-Member State donors for programmes or services funded by them;

9. *Decides* that the Executive Director of UNICEF may, upon request, disclose to approved non-Member State donors, who are: donor intergovernmental organizations, National Committees for UNICEF, the Global Fund to Fight AIDS, Tuberculosis and Malaria, the GAVI Alliance, UNITAID, and Rotary International, internal audit reports pertaining to a programme or service to which the said donor is financially contributing, in accordance with UNICEF Executive Board decision 2009/8, on internal audit and oversight, and the procedures of disclosure, as stipulated in document E/ICEF/2009/15, exercising the greatest extent of discretion and protecting the legitimate rights of the concerned programme country;

10. *Reaffirms* that information disclosed shall be kept confidential, and that written requests for access to internal audit reports should include the reason and purpose for the request and an affirmation to adhere to the procedures of disclosure, as stipulated in document E/ICEF/2009/15;

11. *Requests* UNICEF to facilitate the remote viewing of internal audit reports for Member States and approved non-Member State donors through technological mechanisms equipped with appropriate levels of encryption and logged and recorded access that is strictly controlled through assigned user names and time-limited passwords, while ensuring that the printing, copying, editing, forwarding or deleting of internal audit reports disclosed is prevented;

12. *Requests* UNICEF to continue to report, in its annual reports on internal audit, on the internal audit reports disclosed and to inform the Executive Board, including through the reports, on requests from organizations not covered by this decision, for disclosure of internal audit reports pertaining to a given project to which the said donor is financially contributing, and to seek guidance from the Executive Board on such requests for disclosure;

13. *Welcomes* the commitment of the Executive Director to greater transparency and accountability, and requests informal Executive Board consultations on a broad range of possible transparency and accountability measures, including public disclosure of internal audit reports, and further requests the Executive Director to prepare a briefing note on these measures for consideration by Member States during the informal consultations in preparation for the first regular session of 2012.

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15 September 2011

2011/22
Medium-term strategic plan: planned financial estimates for the period 2011-2014

The Executive Board

1. *Takes note* of the planned financial estimates for 2011-2014 as contained in document E/ICEF/2010/AB/L.5 as a flexible framework for supporting UNICEF programmes;

2. *Approves* the framework of planned financial estimates for 2011-2014 and approves the preparation of programme expenditure submissions to the Executive Board of up to $1,236 million from regular resources in 2012, subject to the availability of resources and the continued validity of these planned financial estimates;

3. *Approves* the suspension of the annual transfer of $30 million to the after-service health insurance reserve for 2011 in view of the impact of the global economic downturn, should income and expenditure projections in the present report materialize, and requests UNICEF to continue making annual transfers to the after-service health insurance reserve, as per Executive Board decision 2008/20, if end-of-year working capital from regular resources so permits.

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2011/23
Institutional budget for 2012-2013

The Executive Board

1. *Takes note* of the results-based budgeting approach used to formulate the institutional budget for 2012-2013 (E/ICEF/2011/AB/L.2), and the revised presentation of the institutional budget, which incorporates the key budget tables in the document, in line with Executive Board decisions 2010/20 and 2011/6;

2. *Acknowledges* the response of UNICEF to invest in global cluster coordination and requests the Executive Director to ensure the efficient use of global coordination funds;

3. *Approves* an appropriation of $966 million for the institutional budget for 2012-2013 and notes that funding from regular resources is projected at $628 million and from other resources and trust funds at $338 million;

4. *Resolves* that the appropriated amount be used to achieve the strategic outputs reflected in the document;

5. *Encourages* UNICEF to continue consulting with Member States during the preparation of the integrated budget to strengthen the narrative and improve the clarity of the information provided;

6. *Requests* UNICEF to make, in consultation with the United Nations Development Programme (UNDP) and the United Nations Population Fund (UNFPA), an informal presentation on the timetable for the review and analysis of harmonized cost recovery rates at the first regular session of 2012, and further requests that UNICEF, in consultation with UNDP and UNFPA, explicitly address in

the review whether fixed indirect costs should continue to be fully covered by regular resources;

7. *Requests* that UNICEF continue to exercise budgetary discipline as it develops its integrated budget for 2014-2015.

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15 September 2011

2011/24
UNICEF Financial Regulations and Rules

The Executive Board

1. *Takes note* of the report of the Advisory Committee on Administrative and Budgetary Questions (E/ICEF/2011/AB/L.8);

2. *Approves* the proposed changes to the Financial Regulations as contained in document E/ICEF/2011/AB/L.8, with effect 1 January 2012;

3. *Takes note* of the proposed changes to the Financial Rules as contained in document E/ICEF/2011/AB/L.8;

4. *Requests* UNICEF to keep the Executive Board informed on the implementation of the International Public Sector Accounting Standards on a regular basis, beginning with the first regular session of 2012.

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